

October 14, 2013

In Re: 3648 A & J Inc.
Docket No: 36LSMERZZ9910

Statement of Record:

1. A Petition for Appeal was filed with the Tax Review Board (TRB) on March 8, 2012 by Edward Slater, CEO of 3648 A&J Inc. (hereafter "Petitioner"), requesting review of certain Liquor Sales Tax (LST) assessments for the tax years 2008, 2009, and 2010.
2. A public hearing was scheduled for September 27, 2012 and continued at the public hearing when the TRB was advised that Mr. Slater had passed away days before the hearing.
3. A public hearing was scheduled for April 18, 2013 and continued to provide an opportunity for the parties to discuss a settlement.
4. A public hearing was scheduled for June 25, 2013. At that time, the petition was denied as any representative for Petitioner failed to appear.
5. Petitioner filed an appeal to the Philadelphia Court of Common Pleas.

Discussion:

The burden of proof rests with the party who files the petition before an administrative board such as the Tax Review Board. City of Philadelphia v. Litvin, 235 A. 2d 157, Pa. Super 1967. It was the responsibility of the petitioner to establish that the tax bill under appeal was incorrect or that the petitioner met the standard for abatement of interest and penalties set forth in The Philadelphia Code Chapter 19-1705.

Petitioner did not provide any evidence to the TRB by way of testimony or documentation to establish that the LST assessment being contested was incorrect or that, if the principal was found to be an accurate assessment, a waiver of interest or penalties was warranted.

Petitioner was notified of the June 25, 2013 hearing date by letter dated May 3, 2013. The letter was mailed to the property address of the corporation as provided on the Petition for Appeal.

This was the same address to which all prior correspondence from the TRB had been sent and responded to by Petitioner.

Petitioner did not respond to the hearing notice or appear at the hearing to present its case.

Therefore the decision of the TRB was to deny the petition.

Concurred:

Nancy Kammerdeiner, Chair

Christian DiCicco, Esq.

Joseph Ferla

George Mathew, CPA

Milton Oates